

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK**

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**SECURITIES AND EXCHANGE  
COMMISSION,**

**Plaintiff,**

**v.**

**SPONGETECH DELIVERY SYSTEMS, INC.,  
RM ENTERPRISES INTERNATIONAL, INC.,  
STEVEN Y. MOSKOWITZ, MICHAEL E.  
METTER, GEORGE SPERANZA, JOEL  
PENSLEY, and JACK HALPERIN,**

**Defendants.**

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**Civil Action  
No. 10-CV-2031 (DLI)**

**DECLARATION OF JEFFREY T. TAO**

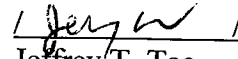
JEFFREY T. TAO declares as follows:

1. I am an Assistant Chief Litigation Counsel in the Division of Enforcement of the Securities and Exchange Commission ("SEC") in Washington, D.C. This declaration is submitted in connection with the SEC's Motion to clarify the scope of the Court's March 14, 2011 Preliminary Injunction Order as it relates to the Requirement that Defendants Submit Verified Accountings.

2. Exhibit 1 hereto consists of true and correct copies of the following documents filed with the Court's CM/ECF system: (a) Certification of Jack H. Halperin, filed on March 22, 2011 (Docket 113); (b) Affirmation of Joel Pensley, filed March 28, 2011 (Docket 115); (c) Affidavit of Michael E. Metter, filed March 29, 2011 (Docket 122); and (d) the Court's March 14, 2011 Opinion and Order.

3. I declare under penalty of perjury that the foregoing is true and correct.

Executed on March April 4, 2011.

  
Jeffrey T. Tao